



STATE OF TENNESSEE  
DEPARTMENT OF COMMERCE AND INSURANCE  
500 JAMES ROBERTSON PARKWAY  
NASHVILLE, TENNESSEE 37219

NED McWHERTER  
GOVERNOR

ELAINE A. McREYNOLDS  
COMMISSIONER

B U L L E T I N

TO: Non-profit Cemetery Corporations, Associations, and Organizations

FR: Elaine A. McReynolds  
Commissioner of Commerce and Insurance *gdm*

RE: Directors' Liability

DA: April 11, 1989

This bulletin is issued pursuant to Tennessee Code Annotated Section 48-58-601(c), which states that all directors, trustees or members of the governing bodies of non-profit cemetery corporations, associations, and organizations referred to in T.C.A. 48-58-601(d) shall be immune from personal liability only if such cemetery corporations, associations, or organizations carry liability insurance coverage in an amount to be determined by the Department of Commerce and Insurance.

The minimum amount of general and professional liability insurance coverage established by the Department for such cemetery corporations, associations, and organizations is one hundred thousand dollars (\$100,000).

This bulletin is applicable only to those not-for-profit cemetery corporations, associations, and organizations as described in T.C.A. 48-58-601(d)(6) which are exempt from Federal Income Taxation under Section 501(c)(13) of the Internal Revenue Code (26 U.S.C. Section 501(c)(13)).